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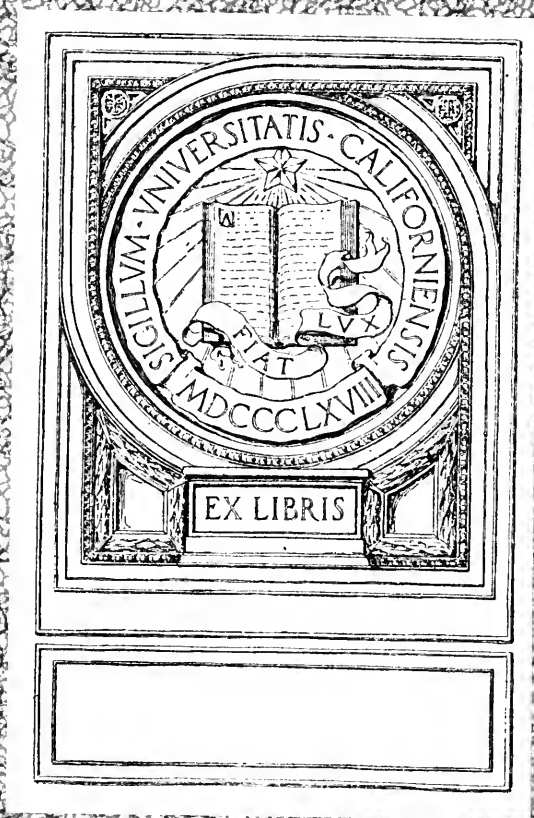


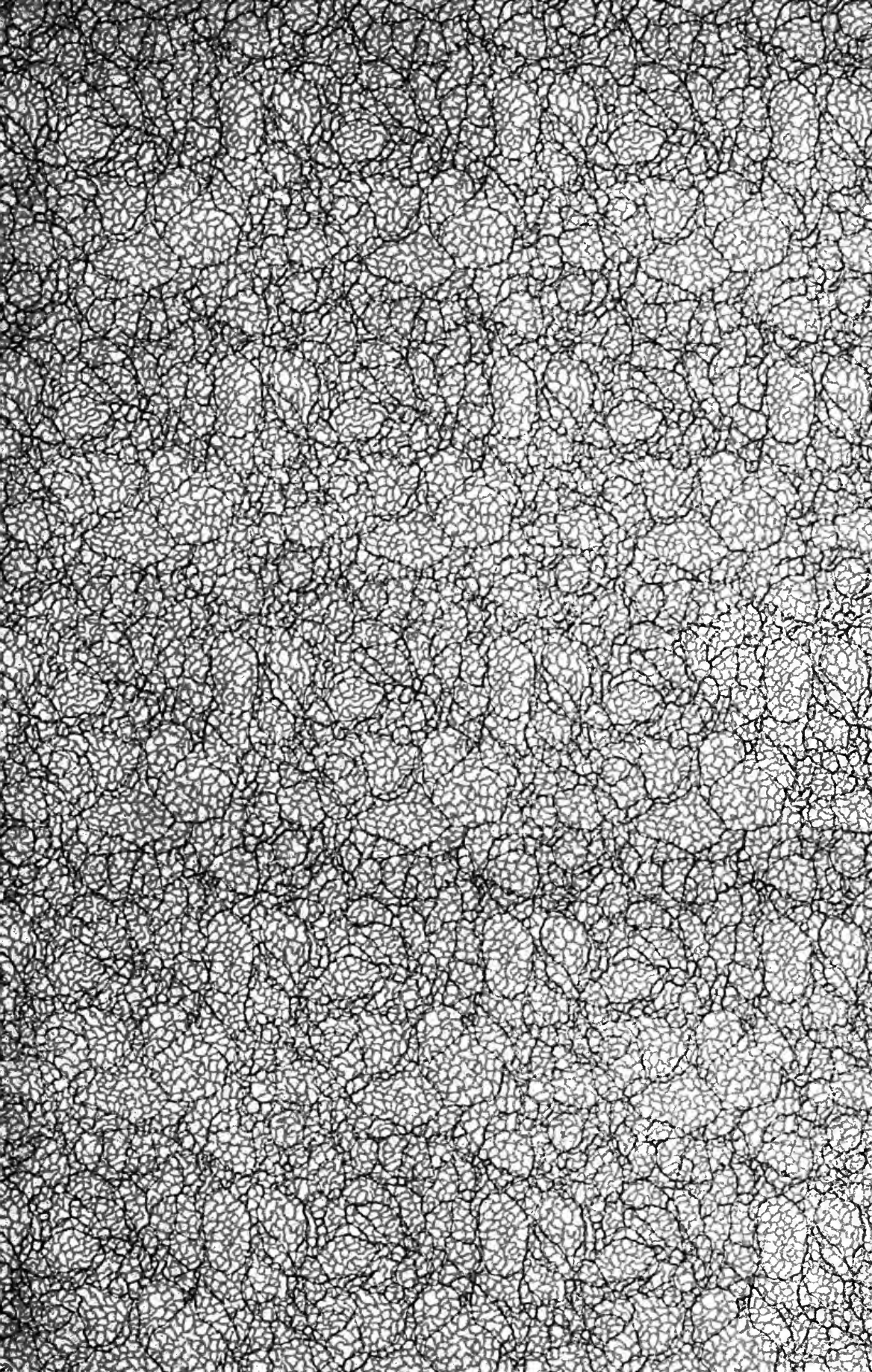
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COST AND SELLING PRICE FOR MERCHANT TAILORS

By CLAUD V. BEEMAN

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Cost *and* Selling Price
for
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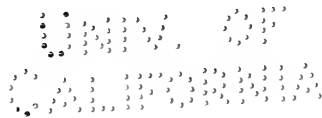
A SIMPLE METHOD by which a Merchant Tailor can estimate Costs, and determine the Selling Prices necessary to cover all ascertainable Expenses, Depreciations, Losses, Interest on Capital, and desired Net Profit.

By

CLAUD V. BEEMAN



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Introduction

In presenting this cost and selling price method, which has been successfully used for several years, to my fellow craftsmen, it is my sincere belief that it will be found of inestimable value to those who, through a lack of understanding or an improper understanding of commercial arithmetic, are unable to properly determine the correct cost and selling price of a manufactured article.

It has been my habit, during the past two years, when coming in contact with high school boys, college graduates, commercial travelers and merchants to interrogate them regarding the proper method of estimating commercial profits. The great percentage of those clinging to the old style misleading cost price method of figuring profits is astounding, and has prompted the compilation of this method.

This work is not a discussion of the fallacy of estimating gross profits on the cost price, which some merchants do intelligently and successfully, nor is it meant to laud the modern method of estimating profits on the selling price, but rather it is an effort to lay before the merchant tailor a simple up-to-date method by which it is possible for any of our craftsmen, capable of totaling a column of figures, to intelligently compute his correct selling price for a suit of clothes.

While this work has been prepared especially for the use of the merchant tailor, it is believed that a close inspection of the simplicity of the method of determining the "necessary gross profit" and the "necessary selling price" will win for it a host of friends in other branches of the manufacturing and retailing world.

The author takes this opportunity to thank his business partner and other fellow craftsmen for patience shown when being interrogated and for technical information given.



*"When we mean to build,
We first survey the plot, then draw the model;
And when we see the figure of the house,
Then must we rate the cost of the erection:
Which if we find outweighs ability,
What do we then do, but draw anew the model
In fewer offices; or, at least desist
To build at all."*

—Shakespeare.

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SPECIAL NOTICE

By carefully following instructions and directions, as arranged in their logical order, you will have a complete and accurate table of your Suit Costs with the Selling Prices necessary to the conduct of your business on a profitable basis.



DIRECTIONS

Fill in on line 1 of blank "Suit Cost and Selling Price Table" the several yardage prices of your suitings, graduating from the cheaper to the higher priced materials. For example see line 1, on sample of completed table on page 7.

Fill in on line 2 the cost of woollens per average suit. Use Woolen Table given on page 26 for computing costs of Woollens at the different yardage prices.

For example see line 2 on sample of completed table on page 7.

Use for your average length that length in which you purchase your single suitings; $3\frac{3}{8}$ yards is a reasonable average.

Before proceeding further with the filling in of "Suit Cost and Selling Price Table," it will be necessary to compute Trimmings Costs, we will therefore lay aside, for the time being, "Suit Cost and Selling Price Table" and turn to page 8.

TRIMMINGS.— Cost Sheet.

		Grades			Grade "A"	"B"	"C"
		"A"	"B"	"C"			
		Price	Price	Price			
COAT							
1.	Body Lining	36 100	75 60 1/2	\$1 50	\$1 12	90	
2.	Sleeve Lining	27 60	35 25	45	27	19	
3.	Canvas	33 35	30 25	37	32	27	
4.	Hair Cloth	16 30	25 17 1/2	14	12	08	
5.	Silesia (4 large pockets)	18 25	19 11 1/2	13	10	06	
6.	Silesia (2 ticket pockets)	5 25	19 11 1/2	02	02	01	
7.	Felt	16 45	40 35	07	06	06	
8.	Blue Wadding	12 10 20	9 7 00	02	02	01	
9.	Wool Wadding	12 125	150 100	08	07	05	
10.	Wiggin	16 12	11 9	06	05	04	
11.	Holland Stay Linen	5 30	25 20	05	04	03	
12.	Under Collar	175 175	125 125	08	07	06	
13.	Arm Shields	175 175	175	02	02	02	
14.	Buttons (for front)	200 175	150	05	04	04	
15.	Buttons (for cuff)	150 125	100	05	04	03	
16.	Stay Tape	5 00	4 50 3 00	02	02	01	
17.	Machine Silk	5 60	5 60 5 60	08	08	08	
18.	Hand Sewing Silk	6 00	6 00 6 00	02	02	02	
19.	Buttonhole Twist	4 00	4 00 4 00	01	01	01	
20.	Gimp	1 00	1 00 1 00	01	01	01	
21.	Linen Thread	1 50	1 50 1 50	01	01	01	
22.	Basting Cotton	125 125	125	03	03	03	
Total Cost of Coat Trimmings				\$3 27	\$2 54	\$2 02	
VEST							
23.	Back	100 60	75	50	38	30	
24.	Inside Lining & In. Br. Pkt.	30 60	35 25	50	30	21	
25.	Silesia (4 pockets)	25 19	11 1/2	06	05	03	
26.	Wiggin	24 12	10 1/2 9	08	07	06	
27.	Buttons	150 125	100	07	06	04	
28.	Buckle	1 00	1 00 1 00	01	01	01	
29.	Machine Silk	5 60	5 60 5 60	05	05	05	
30.	Hand Sewing Silk	6 00	6 00 6 00	01	01	01	
31.	Buttonhole Twist	4 00	4 00 4 00	01	01	01	
32.	Linen Thread	1 50	1 50 1 50	01	01	01	
33.	Basting Cotton	125 125	125	01	01	01	
34.	Stay Tape	6 00	5 00 5 00	02	01	01	
Total Cost of Vest Trimmings				1 33	97	75	
TROUSERS							
35.	Lining (waistband & curtain)	60 35	25	11	07	05	
36.	Pocket (2 side & 2 hip)	20 24	24 24	14	14	14	
37.	Silesia (fly, flap lag. & wch. pkt.)	25 19	11 1/2	04	03	02	
38.	Holland Stay Linen	5 30	25 20	05	04	03	
39.	Fly Facing (pocketing)	17 17	17	01	01	01	
40.	Canvas (waistband)	5 21	17 17	04	03	03	
41.	Suspender Buttons	7 50	7 50 7 50	03	03	03	
42.	Fly Buttons	6 50	6 50 6 50	03	03	03	
43.	Flap Buttons	60 60	60	01	01	01	
44.	Hook & Eye	3 75	3 75 3 75	01	01	01	
45.	Machine Silk	5 60	5 60 5 60	07	07	07	
46.	Hand Sewing Silk	6 00	6 00 6 00	01	01	01	
47.	Buttonhole Twist	4 00	4 00 4 00	01	01	01	
48.	Linen Thread	1 50	1 50 1 50	01	01	01	
49.	Basting Cotton	125 125	125	01	01	01	
Total Cost of Trouser Trimmings				58	51	47	
Total Cost of SUIT Trimmings				\$5 18	\$4 02	\$3 24	

DIRECTIONS FOR FILLING IN SUIT COST AND SELLING PRICE TABLE.

Having filled in cost of woolens and trimmings on "Suit Cost and Selling Price Table" next fill in on lines No. 4, 5 and 6, of blank table, cost for making Coat, Vest and Trousers, arranging different grades of workmanship as was done with different grades of trimmings.

Two additional lines are left for any other items you may wish to include in the Net Cost. The items given, however, are sufficient and no other should be used.

Total each column, placing totals on the "Net Cost line," and you will have the Net Costs of suits in the various grades of fabrics, trimmings and workmanship. This done we are ready to compute the selling prices of suits of the various Net Costs.

Before computing the selling prices of suits of the various Net Costs, it will be necessary to determine the percentage of GROSS PROFIT necessary to conduct the business properly and show a reasonable NET PROFIT.

HOW TO ESTIMATE THE NECESSARY GROSS PROFIT.

PROBLEM.

A merchant tailor with a capital of \$9,600.00 doing an average yearly business of \$50,000.00 found, in going over his books, that his yearly expenses and losses were as enumerated in solution on following page.

He desired to charge off each year 10% of amount of stock on hand at inventory and 10% depreciation on fixtures.

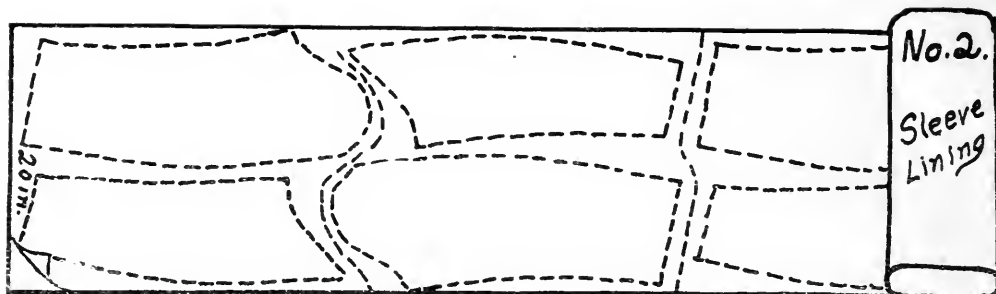
At what percentage of Gross Profit on the Selling Price must he mark his goods to make a Net Profit of \$5,000.00 and 5% interest on his capital?

No. 1—BODY LINING. (COAT AND VEST BACK)

This table is for double width lining. In estimating single width lining, double the amount given in table.

Per yard.		.30c.	.32½c	.35c	.37½c	.40c	.42½c	.45c	.47½c	.50c	.52½c	.55c	.57½c	.60c	.62½c	.65c
Yd.	In.															
¾	27	.23	.25	.27	.29	.30	.32	.34	.36	.38	.40	.42	.44	.45	.47	.49
	28	.24	.26	.28	.30	.32	.34	.36	.37	.39	.41	.43	.45	.47	.49	.51
	29	.25	.27	.29	.31	.33	.35	.37	.39	.41	.43	.45	.47	.49	.51	.53
	30	.25	.28	.30	.32	.34	.36	.38	.40	.42	.44	.46	.48	.50	.53	.55
	31	.26	.28	.31	.33	.35	.37	.39	.41	.44	.46	.48	.50	.52	.54	.56
	31½	.27	.29	.31	.33	.35	.38	.40	.42	.44	.46	.49	.51	.53	.55	.57
	32	.27	.29	.32	.34	.36	.38	.40	.43	.45	.47	.49	.52	.54	.56	.58
	33	.28	.30	.33	.35	.37	.39	.42	.44	.46	.49	.51	.53	.55	.58	.60
	34	.29	.31	.34	.36	.38	.41	.43	.45	.48	.50	.52	.55	.57	.59	.62
	35	.30	.32	.35	.37	.39	.42	.44	.47	.49	.52	.54	.56	.59	.61	.64
1	36	.30	.33	.35	.38	.40	.43	.45	.48	.50	.53	.55	.58	.60	.63	.65
	37	.31	.34	.36	.39	.42	.44	.47	.49	.52	.54	.57	.60	.62	.65	.67
	38	.32	.35	.37	.40	.43	.45	.48	.51	.53	.56	.59	.61	.64	.66	.69
	39	.33	.36	.38	.41	.44	.47	.49	.52	.55	.57	.60	.63	.65	.68	.71
	40	.34	.37	.39	.42	.45	.48	.50	.53	.56	.59	.62	.64	.67	.70	.73
1½	40½	.34	.37	.40	.43	.45	.48	.51	.54	.57	.60	.62	.65	.68	.71	.74
	41	.35	.38	.40	.43	.46	.49	.52	.55	.57	.60	.63	.66	.69	.72	.75
	42	.36	.38	.41	.44	.47	.50	.53	.56	.59	.62	.65	.68	.71	.73	.76
	43	.36	.39	.42	.44	.48	.51	.54	.56	.60	.63	.66	.68	.72	.75	.78
	44	.37	.40	.43	.46	.49	.52	.55	.59	.62	.65	.68	.71	.74	.77	.80
1¼	45	.38	.41	.44	.47	.50	.54	.57	.60	.63	.66	.69	.72	.75	.79	.82
	46	.39	.42	.45	.48	.52	.55	.58	.61	.64	.68	.71	.74	.77	.80	.83
	47	.40	.43	.46	.49	.53	.56	.59	.62	.66	.69	.72	.76	.79	.82	.85
	48	.40	.44	.47	.50	.54	.57	.60	.64	.67	.70	.74	.77	.80	.84	.87
	49	.41	.45	.48	.51	.55	.58	.62	.65	.68	.72	.75	.79	.82	.85	.89
1⅝	49½	.42	.45	.49	.52	.55	.59	.62	.66	.69	.73	.76	.80	.83	.86	.90
	50	.42	.46	.49	.53	.56	.59	.63	.66	.70	.73	.77	.80	.84	.87	.91
	51	.43	.47	.50	.54	.57	.61	.64	.68	.71	.75	.78	.82	.85	.89	.93
	52	.44	.47	.51	.55	.58	.62	.65	.69	.73	.76	.80	.84	.87	.91	.94
	53	.45	.48	.52	.56	.59	.63	.67	.70	.74	.78	.81	.85	.89	.92	.96
1½	54	.45	.49	.53	.57	.60	.64	.68	.72	.75	.79	.83	.87	.90	.94	.98

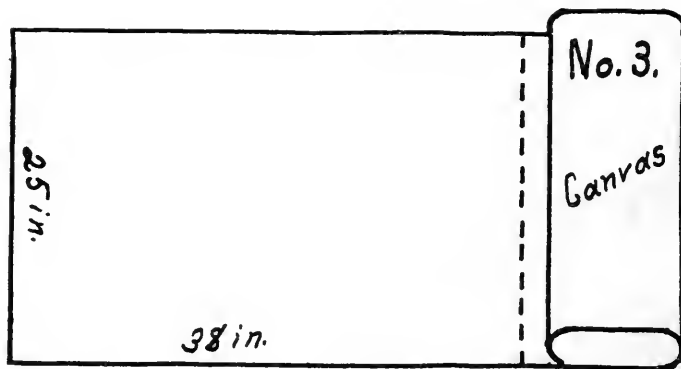
Per yard.		.67½c	.70c	.72½c	.75c	.77½c	.80c	.82½c	.85c	.87½c	.90c	.92½c	.95c	.97½c	1.00c
Yd.	In.														
¾	27	.51	.53	.55	.57	.59	.60	.62	.64	.66	.68	.70	.72	.74	.75
	28	.53	.55	.57	.59	.61	.63	.65	.67	.69	.71	.72	.74	.76	.78
	29	.55	.57	.59	.61	.63	.65	.67	.69	.71	.73	.75	.77	.79	.81
	30	.57	.59	.61	.63	.65	.67	.69	.71	.73	.75	.78	.80	.82	.84
	31	.59	.61	.63	.65	.67	.69	.72	.74	.76	.78	.80	.82	.84	.87
	31½	.60	.62	.64	.66	.68	.70	.73	.75	.77	.79	.81	.84	.86	.88
	32	.61	.63	.65	.67	.69	.72	.74	.76	.78	.81	.83	.85	.87	.89
	33	.62	.65	.67	.69	.71	.74	.76	.78	.81	.83	.85	.87	.90	.92
	34	.64	.67	.69	.71	.74	.76	.78	.81	.83	.85	.88	.90	.93	.95
	35	.66	.69	.71	.73	.76	.78	.81	.83	.86	.88	.90	.93	.95	.98
1	36	.68	.70	.73	.75	.78	.80	.83	.85	.88	.90	.93	.95	.98	1.00
	37	.70	.72	.75	.78	.80	.83	.85	.88	.91	.93	.96	.98	1.01	1.03
	38	.72	.74	.77	.80	.82	.85	.88	.90	.93	.96	.98	1.01	1.03	1.06
	39	.73	.76	.79	.82	.84	.87	.90	.93	.95	.98	1.01	1.03	1.06	1.09
	40	.75	.78	.81	.84	.87	.89	.92	.95	.98	1.00	1.03	1.06	1.09	1.12
1½	40½	.76	.79	.82	.85	.88	.90	.93	.96	.99	1.02	1.05	1.07	1.10	1.13
	41	.77	.80	.83	.86	.89	.92	.94	.97	1.00	1.03	1.06	1.09	1.12	1.14
	42	.79	.82	.85	.88	.91	.94	.97	1.00	1.03	1.06	1.08	1.11	1.14	1.17
	43	.80	.84	.87	.90	.92	.96	.99	1.02	1.04	1.08	1.11	1.14	1.16	1.20
	44	.83	.86	.89	.92	.95	.98	1.01	1.04	1.07	1.10	1.14	1.17	1.20	1.23
1¼	45	.85	.88	.91	.94	.97	1.00	1.04	1.07	1.10	1.13	1.16	1.19	1.22	1.25
	46	.87	.90	.93	.96	.99	1.03	1.06	1.09	1.12	1.15	1.19	1.22	1.25	1.28
	47	.89	.92	.95	.98	1.02	1.05	1.08	1.11	1.15	1.18	1.21	1.24	1.28	1.31
	48	.90	.94	.97	1.00	1.04	1.07	1.10	1.14	1.17	1.20	1.24	1.27	1.30	1.34
	49	.92	.96	.99	1.02	1.06	1.09	1.13	1.16	1.19	1.23	1.26	1.30	1.33	1.36
1⅝	49½	.93	.97	1.00	1.04	1.07	1.10	1.14	1.17	1.21	1.24	1.28	1.31	1.35	1.38
	50	.94	.98	1.01	1.05	1.08	1.12	1.15	1.19	1.22	1.26	1.29	1.32	1.36	1.39
	51	.96	1.00	1.03	1.07	1.11	1.14	1.17	1.21	1.25	1.28	1.31	1.35	1.39	1.42
	52	.98	1.02	1.05	1.09	1.12	1.16	1.20	1.23	1.27	1.30	1.34	1.38	1.41	1.45
	53	1.00	1.04	1.07	1.11	1.14	1.18	1.22	1.26	1.29	1.33	1.37	1.40	1.44	1.48
1½	54	1.02	1.05	1.09	1.13	1.17	1.20	1.24	1.28	1.32	1.35	1.39	1.43	1.47	1.50



NO. 2—SLEEVE LINING. (COAT)

Per yard.	Yd.	In.	14c	15c	16c	17c	18c	19c	20c	21c	22c	23c	24c	25c	27 1/2c	30c	32 1/2c
	25		.10	.11	.12	.12	.13	.14	.14	.15	.16	.16	.17	.18	.20	.21	.23
	26		.11	.11	.12	.13	.13	.14	.15	.16	.16	.17	.18	.19	.20	.22	.24
3/4	27		.11	.12	.12	.13	.14	.15	.15	.16	.17	.18	.18	.19	.21	.23	.25
	28		.11	.12	.13	.14	.14	.15	.16	.17	.18	.18	.19	.20	.22	.24	.26
	29		.12	.13	.13	.14	.15	.16	.17	.17	.18	.19	.20	.21	.23	.25	.27
	30		.12	.13	.14	.15	.15	.16	.17	.18	.19	.20	.20	.21	.23	.25	.28
	31		.13	.13	.14	.15	.16	.17	.18	.19	.19	.20	.21	.22	.24	.26	.28
7/8	31 1/2		.13	.14	.14	.15	.16	.17	.18	.19	.20	.21	.21	.22	.25	.27	.29

Per yard.	Yd.	In.	35c	40c	45c	50c	55c	60c	65c	70c	75c	80c	85c	90c	95c	\$1.00
	25		.25	.28	.32	.35	.39	.42	.46	.49	.53	.56	.59	.63	.66	.70
	26		.26	.29	.33	.37	.40	.44	.47	.51	.55	.58	.62	.65	.69	.73
3/4	27		.27	.30	.34	.38	.42	.45	.49	.53	.57	.60	.64	.68	.72	.75
	28		.28	.32	.36	.39	.43	.47	.52	.55	.59	.63	.67	.71	.74	.78
	29		.29	.33	.37	.41	.45	.49	.53	.57	.61	.65	.69	.73	.77	.81
	30		.30	.34	.38	.42	.46	.50	.55	.59	.63	.67	.71	.75	.80	.84
	31		.31	.35	.39	.44	.48	.52	.56	.61	.65	.69	.74	.78	.82	.87
7/8	31 1/2		.31	.35	.40	.44	.49	.53	.57	.62	.66	.70	.75	.79	.84	.88



No. 3—CANVAS. (COAT)

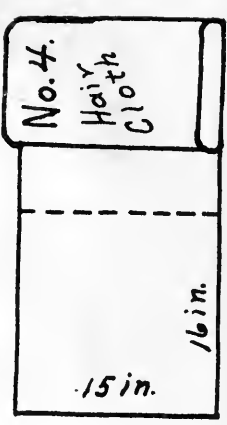
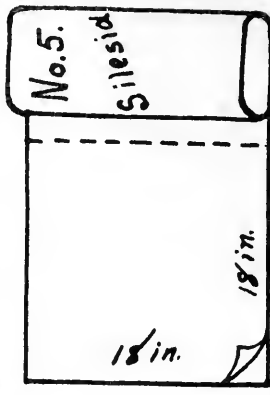
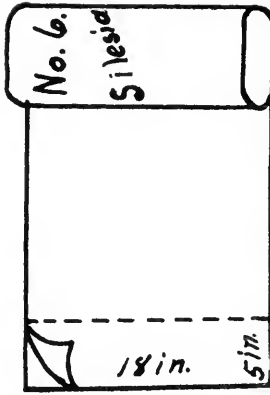
Per Yd.	17c	18c	19c	20c	21c	22c	23c	24c	25c	26c	27c	28c	29c	30c	31c	32c	33c	34c	35c	36c	37c	38c	39c	40c	41c	42c	43c	44c	45c	In	
30	..	15	15	16	17	18	19	20	20	21	22	23	24	25	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	30	
31	..	15	16	17	18	19	19	20	21	22	23	24	25	25	26	27	28	29	30	31	31	32	33	34	35	36	37	38	39	31	
31½	..	15	16	17	18	19	20	21	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	31½		
32	..	16	16	17	18	19	20	21	22	23	24	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	32	
33	..	16	17	18	19	20	21	22	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	33	
34	..	17	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	34	
35	..	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	35	
36	..	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	40	41	42	43	44	36	
37	..	18	19	20	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	39	41	42	43	44	45	46	37	
38	..	18	19	21	22	23	24	25	26	27	28	29	30	31	32	33	34	35	36	37	38	40	42	42	43	44	45	46	47	38	
39	..	19	20	21	22	23	24	25	26	28	29	30	31	32	33	34	35	36	37	38	39	41	42	43	44	45	46	47	48	39	
40	..	19	20	22	23	24	25	26	27	28	29	30	32	33	34	35	36	37	38	39	40	42	43	44	45	46	47	48	49	40	
40½	..	20	21	22	23	24	25	26	27	29	30	31	32	33	34	35	36	38	39	40	41	42	43	44	45	47	48	49	50	41	
41	..	20	21	22	23	24	26	27	28	29	30	31	32	34	35	36	37	38	39	40	42	43	44	45	46	47	48	50	51	42	
42	..	20	21	23	24	25	26	27	28	30	31	32	33	34	36	37	38	39	40	41	43	44	45	46	47	48	50	51	52	43	
43	..	21	22	23	24	26	27	28	29	30	32	33	34	35	36	38	39	40	41	42	43	45	46	47	48	49	51	52	53	44	
44	..	21	22	24	25	26	27	29	30	31	32	33	35	36	37	38	40	41	42	43	44	46	47	48	49	51	52	53	54	45	
45	..	22	23	24	25	27	28	29	30	32	33	34	35	36	37	39	40	41	43	44	45	47	48	49	50	51	52	53	54	46	
46	..	22	23	25	26	27	29	30	31	32	34	35	36	38	39	40	41	43	44	45	46	48	49	50	52	53	54	55	57	47	
47	..	23	24	25	27	28	29	31	32	33	34	36	37	38	40	41	42	44	45	46	47	49	50	51	53	54	55	57	58	48	
48	..	23	24	26	27	28	30	31	32	34	35	36	38	39	40	42	43	44	46	47	48	50	51	52	54	55	56	58	59	49	
49	..	24	25	26	28	29	30	32	33	34	36	37	39	40	41	43	44	45	47	48	50	51	52	54	55	56	58	59	60	50	
49½	..	24	25	27	28	29	31	32	33	35	36	38	39	40	42	43	44	46	47	48	50	51	52	54	55	56	58	59	60	51	
50	..	24	25	27	28	30	31	32	34	35	37	38	39	41	42	44	45	46	48	49	50	52	53	55	56	57	58	60	61	52	
51	..	25	26	27	29	30	32	33	34	36	37	39	40	42	43	44	46	47	49	50	51	53	54	56	57	59	60	61	63	53	
52	..	25	26	28	29	31	32	34	35	37	38	39	41	42	44	45	47	48	50	51	52	54	55	57	58	60	61	63	64	54	
53	..	26	27	28	30	31	33	34	36	37	39	40	42	43	45	46	48	49	51	52	53	55	56	58	59	61	62	64	65	67	55
54	..	26	27	29	30	32	33	35	36	38	39	41	42	44	45	47	48	50	51	53	54	56	57	59	60	62	63	65	66	68	56
54½	..	26	27	29	30	32	33	35	36	38	39	41	42	44	45	47	48	50	51	53	54	56	57	59	60	62	63	65	66	68	57

No. 4—HAIR CLOTH. (COAT)

Per Yd.	Yard.....	15c 17½c	18c 18½c	19c 19½c	20c 20½c	21c	22c	23c	24c	25c	26c	27c	28c	29c	30c	35c	40c	45c	50c	55c	60c	65c	70c	75c	In.
1205	.06	.07	.07	.07	.07	.08	.08	.09	.09	.09	.10	.10	.10	.12	.14	.15	.17	.19	.20	.22	.24	.25	12
1306	.07	.07	.07	.08	.08	.08	.09	.09	.10	.10	.11	.11	.11	.13	.15	.17	.19	.20	.22	.24	.26	.28	13
13½06	.07	.07	.07	.08	.08	.09	.09	.09	.10	.10	.11	.11	.11	.14	.15	.17	.19	.21	.23	.25	.27	.29	13½
1406	.07	.07	.08	.08	.08	.09	.09	.10	.10	.11	.11	.11	.12	.14	.16	.18	.20	.22	.24	.26	.28	.30	14
1507	.08	.08	.08	.09	.09	.10	.10	.11	.11	.12	.12	.13	.13	.15	.17	.19	.21	.23	.25	.28	.30	.32	15
1607	.08	.08	.09	.09	.10	.10	.11	.11	.12	.12	.13	.13	.14	.16	.18	.20	.23	.25	.27	.29	.32	.34	16
1708	.09	.09	.09	.10	.10	.11	.11	.12	.12	.13	.13	.14	.15	.17	.19	.22	.24	.26	.29	.31	.34	.36	17
1808	.09	.09	.10	.10	.11	.11	.12	.12	.13	.13	.14	.15	.15	.18	.20	.23	.25	.28	.30	.33	.35	.38	18
1908	.10	.10	.11	.11	.12	.12	.13	.13	.14	.15	.15	.16	.16	.19	.22	.24	.27	.30	.32	.35	.37	.40	19
2009	.10	.11	.11	.12	.12	.13	.13	.14	.15	.15	.16	.17	.17	.20	.23	.25	.28	.31	.34	.37	.40	.42	20

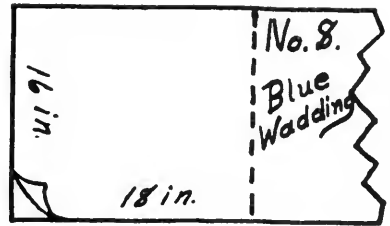
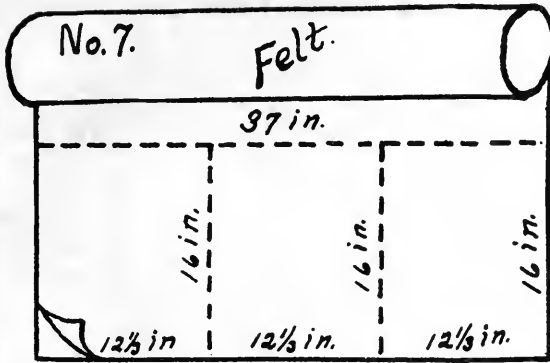
No. 5—SILESIA. (4 COAT POCKETS)

Per Yd.	Yd.	10c	11c	12c	13c	14c	15c	16c	17c	18c	19c	20c	21c	22c	23c	24c	25c	In.
13½	.04	.05	.05	.05	.06	.06	.06	.06	.07	.07	.08	.08	.08	.09	.09	.09	.10	13
14	.04	.05	.05	.06	.06	.06	.06	.07	.07	.07	.08	.08	.09	.09	.10	.10	.10	14
15	.05	.05	.05	.06	.06	.07	.07	.07	.08	.08	.08	.09	.09	.10	.10	.11	.11	15
16	.05	.05	.06	.06	.07	.07	.07	.08	.08	.08	.09	.09	.10	.10	.11	.11	.12	16
17	.05	.06	.06	.07	.07	.07	.08	.08	.08	.09	.09	.10	.10	.11	.11	.12	.12	17
18	.05	.06	.06	.07	.07	.07	.08	.08	.09	.09	.10	.10	.11	.11	.12	.12	.13	18
19	.06	.06	.07	.07	.08	.08	.08	.09	.09	.10	.10	.11	.11	.12	.13	.13	.14	19
20	.06	.07	.07	.08	.08	.09	.09	.09	.10	.10	.11	.12	.12	.13	.13	.14	.15	20
21	.06	.07	.07	.08	.08	.09	.09	.10	.10	.11	.12	.12	.13	.13	.14	.15	.16	21
22	.07	.07	.08	.08	.09	.09	.10	.10	.11	.11	.12	.13	.13	.14	.15	.16	.17	22
22½	.07	.08	.08	.09	.09	.10	.10	.11	.11	.12	.12	.13	.14	.14	.15	.16	.17½	22½
23	.07	.08	.08	.09	.09	.10	.10	.11	.11	.12	.12	.13	.14	.15	.15	.16	.17	23
24	.07	.08	.08	.09	.09	.10	.11	.11	.12	.12	.13	.14	.15	.15	.16	.17	.18	24



No. 6—SILESIA. (2 TKT. PKTS. COAT)

Per Yd.	Single Width	10c	14c	15c	28c
501	.01	.02	.02



No. 7—FELT. (COAT)

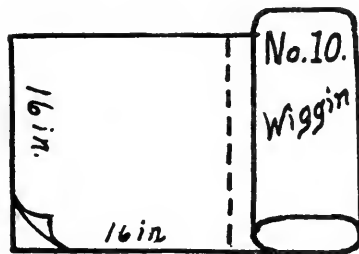
Per yard.....	25c	30c	35c	40c	45c	50c	55c	60c	65c	70c	75c	
In.												
12 x 1/2 of width.....	.03	.04	.04	.05	.05	.06	.07	.07	.08	.08	.09	..12 x 1/2 of width
13 x 1/2 of width.....	.03	.04	.05	.05	.06	.07	.07	.08	.08	.09	.10	..13 x 1/2 of width
14 x 1/2 of width.....	.04	.04	.05	.06	.06	.07	.08	.08	.09	.10	.10	..14 x 1/2 of width
15 x 1/2 of width.....	.04	.05	.05	.06	.07	.07	.08	.09	.10	.10	.11	..15 x 1/2 of width
16 x 1/2 of width.....	.04	.05	.06	.06	.07	.08	.09	.09	.10	.11	.12	..16 x 1/2 of width
17 x 1/2 of width.....	.04	.05	.06	.07	.08	.08	.09	.10	.11	.11	.12	..17 x 1/2 of width
18 x 1/2 of width.....	.05	.05	.06	.07	.08	.09	.10	.10	.11	.12	.13	..18 x 1/2 of width

No. 8—BLUE WADDING—COAT. (30 DOZEN SHEETS TO THE BAIL)

Per bale.....	\$7.00	\$8.00	\$10.50	\$11.00	\$14.00	\$14.50	\$15.00
1 Sheet.....	.02	.03	.03	.04	.04	.05	.05
1/2 Sheet.....	.01	.02	.02	.02	.02	.03	.03

No. 9—WOOL WADDING. (ONE POUND BOX OF 12 SHEETS)

Per pound to.....	24c	48c	72c	96c	\$1.20	\$1.44	\$1.68	\$1.92	\$2.16	\$2.40
1 Coat, 1/2 Sheet.....	.01	.02	.03	.04	.05	.06	.07	.08	.09	.10

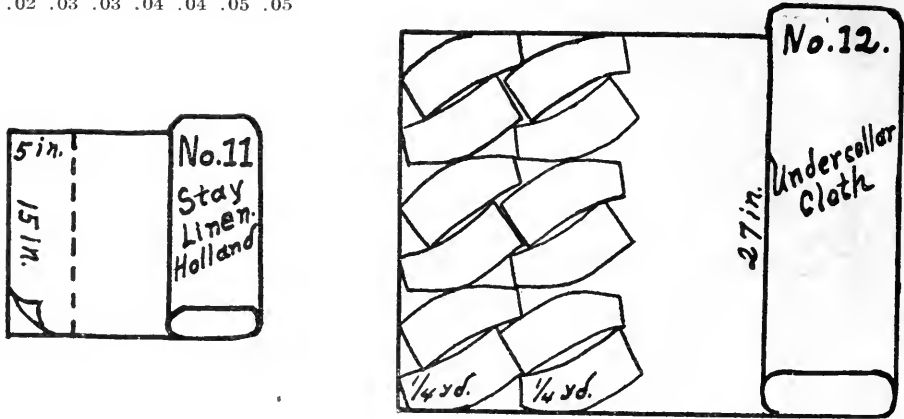


No. 10—WIGGIN. (COAT)

Per yard.....	7c	7 1/2c	8c	8 1/2c	9c	9 1/2c	10c	10 1/2c	11c	11 1/2c	12c	12 1/2c	13c	13 1/2c	14c	14 1/2c	15c
Yd. In																	Yd.
10	.02	.03	.03	.03	.03	.03	.03	.04	.04	.04	.04	.04	.04	.05	.05	.05	10
11	.03	.03	.03	.03	.03	.04	.04	.04	.04	.04	.04	.04	.05	.05	.05	.05	11
12	.03	.03	.03	.03	.04	.04	.04	.04	.04	.04	.05	.05	.05	.05	.05	.05	12
13	.03	.03	.03	.04	.04	.04	.04	.04	.05	.05	.05	.05	.05	.06	.06	.06	13
3/4 13 1/2	.03	.03	.03	.04	.04	.04	.04	.05	.05	.05	.05	.05	.06	.06	.06	.06	13 1/2
14	.03	.03	.04	.04	.04	.04	.04	.05	.05	.05	.05	.06	.06	.06	.06	.06	14
15	.03	.04	.04	.04	.04	.05	.05	.05	.05	.05	.06	.06	.06	.06	.07	.07	15
16	.04	.04	.04	.04	.04	.05	.05	.05	.05	.06	.06	.06	.06	.07	.07	.07	16
17	.04	.04	.04	.05	.05	.05	.05	.06	.06	.06	.06	.07	.07	.07	.07	.08	17
1/2 18	.04	.04	.04	.05	.05	.05	.06	.06	.06	.07	.07	.07	.07	.08	.08	.08	18
19	.04	.04	.05	.05	.05	.06	.06	.06	.07	.07	.07	.07	.08	.08	.08	.08	19
20	.04	.05	.05	.05	.06	.06	.06	.07	.07	.07	.07	.08	.08	.08	.09	.09	20

No. 11—HOLLAND STAY LINEN. (COAT ALSO TROUSERS)

Per yard....	12c	14c	15c	21c	22c	28c	29c	35c
In.								
5.....	.02	.02	.03	.03	.04	.04	.05	.05



No. 12—UNDER COLLAR CLOTH—COAT. (24 TO THE YARD)

Per yard.....	48c	49c	72c	73c	96c	97c	\$1.20	\$1.21	\$1.44	\$1.45	\$1.68	\$1.69	\$1.92	\$1.93	\$2.16
1 Collar.....	.02	.03	.03	.04	.04	.05	.05	.06	.06	.07	.07	.08	.08	.09	.09

No. 13—ARM SHIELDS—COAT. (100 PAIR TO THE YARD)

Per yard.....	To \$1.00	Over \$1.00 to \$2.00	Over \$2.00
1 Pair.....	.01	.02	.03

No. 14—BUTTONS, FRONT. (3 TO THE COAT)

Per Gross....	75c	\$1.00	\$1.25	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$2.75	\$3.00	\$3.25	\$3.50	\$3.75	\$4.00	\$4.25	\$4.50
1 Coat.....	.02	.03	.03	.04	.04	.05	.05	.06	.06	.07	.07	.08	.08	.09	.09	.10

No. 15—BUTTONS—CUFF. (4 TO THE COAT)

Per Gross.....	50c	75c	\$1.00	\$1.25	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$2.75	\$3.00	\$3.25	\$3.50
1 Coat.....	.02	.03	.03	.04	.05	.05	.06	.07	.07	.08	.09	.10	.10

No. 16—STAY TAPE. (333 COATS PER SPOOL)

Per Spool (1000 yards).....	To \$3.33	To \$6.66
1 Coat.....	.01	.02

No. 17—MACHINE SILK. (75 COATS TO THE POUND)

Per Pound.....	\$4.00	\$4.50	\$4.55	\$5.55	\$5.60	\$6.00	\$6.05	\$6.75	\$6.80	\$7.50	\$7.55	\$8.25
1 Coat.....	.06	.06	.07	.07	.08	.08	.09	.09	.10	.10	.11	.11

No. 18—HAND SEWING SILK. (300 COATS TO THE POUND)

Per Pound.....	\$4.00	\$6.00	\$6.05	\$9.00
1 Coat.....	.02	.02	.03	.03

No. 19—BUTTONHOLE TWIST. (400 COATS TO THE POUND)

Per Pound.....	To \$4.00	To \$8.00	To \$12.00
1 Coat.....	.01	.02	.03

No. 20—GIMP. 114 (COATS TO SPOOL OF 144 YARDS)

Per Spool.....	To \$1.44	To \$2.88
1 Coat.....	.01	.02

No. 21—LINEN THREAD. (1,100 COATS TO BOX OF 48 BALLS)

Per Box.....	To \$11.00
1 Coat.....	.01

No. 22—BASTING COTTON. (60 COATS TO 12,000-YD SPOOL.)

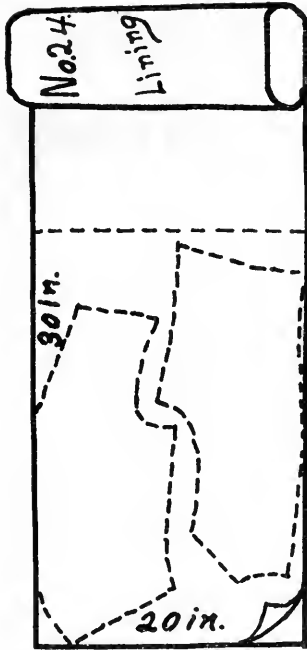
Per Spool.....	To 60c	To \$1.20	To \$1.80
1 Coat.....	.01	.02	.03

(10 DOZEN 200-YD. SPOOLS TO PACKAGE)

Per Package.....	To \$1.20	To \$2.40	To \$3.60	To \$4.30
1 200-yd. Spool to Coat.....	.01	.02	.03	.04

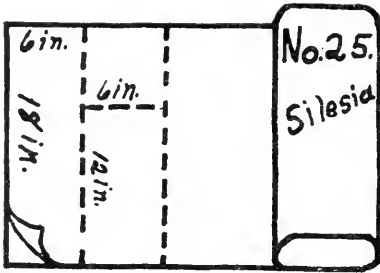
No. 23—VEST BACK.

If it is desired to estimate Coat Lining and Vest Back separately, figure $\frac{1}{4}$ of the lining estimated for both coat and vest back for the Vest Back.



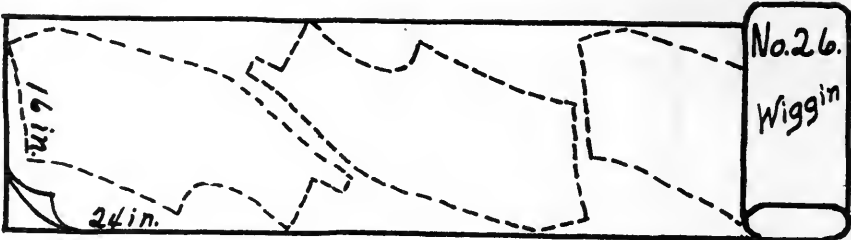
No. 24—INSIDE VEST LINING AND INSIDE BREAST POCKET

Yd.	Per Yard.	14c	15c	16c	17c	18c	19c	20c	21c	22c	23c	24c	25	26c	27c	28c	29c	30c	35c	40c	45c	50c	55c	60c	65c	70c	75c	In.
$\frac{1}{2}$	22	.....	.09	.10	.10	.11	.11	.12	.13	.13	.14	.15	.16	.16	.17	.18	.18	.19	.22	.25	.28	.31	.34	.37	.40	.43	.46	.22
$\frac{1}{2}$	22	.....	.09	.10	.10	.11	.11	.12	.13	.13	.14	.15	.16	.16	.17	.18	.19	.19	.22	.25	.29	.32	.35	.38	.41	.44	.47	.22
$\frac{1}{2}$	23	.....	.09	.10	.11	.11	.12	.13	.13	.14	.15	.16	.16	.17	.18	.18	.19	.20	.23	.26	.29	.32	.36	.39	.42	.45	.48	.23
$\frac{1}{2}$	24	.....	.10	.10	.11	.12	.12	.13	.14	.14	.15	.16	.17	.18	.18	.19	.20	.20	.24	.27	.30	.34	.37	.40	.44	.47	.50	.24
$\frac{1}{2}$	25	.....	.10	.11	.12	.12	.13	.14	.14	.15	.16	.17	.18	.19	.19	.20	.21	.21	.25	.28	.32	.35	.39	.42	.46	.49	.53	.25
$\frac{1}{2}$	26	.....	.11	.11	.12	.13	.13	.14	.15	.16	.17	.18	.19	.19	.20	.21	.21	.22	.26	.29	.33	.37	.40	.44	.47	.51	.55	.26
$\frac{1}{2}$	27	.....	.11	.12	.12	.13	.14	.15	.16	.17	.18	.19	.20	.21	.21	.22	.23	.23	.27	.30	.34	.38	.42	.45	.49	.53	.57	.27
$\frac{1}{2}$	28	.....	.11	.12	.13	.14	.14	.15	.16	.17	.18	.19	.20	.21	.21	.22	.23	.24	.28	.32	.36	.39	.43	.47	.52	.55	.59	.28
$\frac{1}{2}$	29	.....	.12	.13	.13	.14	.15	.16	.17	.18	.19	.20	.21	.21	.22	.23	.24	.25	.29	.33	.37	.41	.45	.49	.53	.57	.61	.29
$\frac{1}{2}$	30	.....	.12	.13	.14	.15	.16	.17	.18	.19	.20	.20	.21	.22	.23	.24	.25	.26	.30	.34	.38	.42	.46	.50	.55	.59	.63	.30
$\frac{1}{2}$	31	.....	.13	.13	.14	.15	.16	.17	.18	.19	.20	.21	.22	.23	.24	.25	.26	.27	.31	.35	.39	.44	.48	.52	.56	.61	.65	.31
$\frac{1}{2}$	31	.....	.13	.14	.14	.15	.16	.17	.18	.19	.20	.21	.22	.23	.24	.25	.26	.27	.31	.35	.40	.44	.49	.53	.57	.62	.66	.31
$\frac{1}{2}$	32	.....	.13	.14	.15	.16	.17	.18	.19	.20	.21	.22	.23	.24	.25	.26	.27	.28	.32	.36	.40	.45	.49	.54	.58	.63	.67	.32
$\frac{1}{2}$	33	.....	.13	.14	.15	.16	.17	.18	.19	.20	.21	.22	.23	.24	.25	.26	.27	.28	.33	.37	.42	.46	.51	.55	.60	.65	.69	.33
$\frac{1}{2}$	34	.....	.14	.15	.16	.17	.18	.19	.20	.21	.22	.23	.24	.25	.26	.27	.28	.29	.34	.38	.43	.48	.52	.57	.62	.67	.71	.34
$\frac{1}{2}$	35	.....	.14	.15	.16	.17	.18	.19	.20	.21	.22	.23	.24	.25	.26	.27	.28	.29	.35	.39	.44	.49	.54	.59	.64	.69	.73	.35



No. 25—SILESIA. (4 VEST POCKETS)

Per yard.....	10c	13c	14c	18c	19c	22c	23c	25c
6x12 Single and 6x18 Double..	.03	.03	.04	.04	.05	.05	.06	.06



No. 26—WIGGIN. (VEST)

Per yard.....	7c	7 1/2c	8c	8 1/2c	9c	9 1/2c	10c	10 1/2c	11c	11 1/2c	12c	12 1/2c	13c	13 1/2c	14c	14 1/2c	15c	In.
Yd. In.																		
20	.04	.05	.05	.05	.05	.06	.06	.06	.07	.07	.07	.07	.08	.08	.08	.09	.09	20
21	.05	.05	.05	.05	.06	.06	.06	.07	.07	.07	.07	.08	.08	.08	.09	.09	.09	21
22	.05	.05	.05	.06	.06	.06	.07	.07	.07	.08	.08	.08	.08	.09	.09	.09	.10	22
22 1/2	.05	.05	.05	.06	.06	.06	.07	.07	.07	.08	.08	.08	.09	.09	.09	.10	.10	22 1/2
23	.05	.05	.06	.06	.06	.07	.07	.07	.08	.08	.08	.08	.09	.09	.09	.10	.10	23
24	.05	.05	.06	.06	.06	.07	.07	.07	.08	.08	.08	.09	.09	.09	.10	.10	.10	24
25	.05	.06	.06	.06	.07	.07	.07	.08	.08	.08	.09	.09	.10	.10	.10	.11	.11	25
26	.06	.06	.06	.07	.07	.07	.08	.08	.08	.09	.09	.10	.10	.10	.11	.11	.11	26
27	.06	.06	.06	.07	.07	.08	.08	.08	.09	.09	.09	.10	.10	.11	.11	.11	.12	27

No. 27. BUTTONS. (6 TO THE VEST)

Per Gross.....	75c	\$1.00	\$1.25	\$1.50	\$1.75	\$2.00	\$2.25	\$2.50	\$2.75	\$3.00	\$3.25	\$3.50
1 Vest.....	.04	.04	.06	.07	.08	.09	.10	.11	.12	.13	.14	.15

No. 28—BUCKLES. (VEST)

Per Hundred.....	To \$1.00	To \$2.00
1 Vest.....	.01	.02

No. 29. MACHINE SILK. (120 VESTS TO THE POUND)

Per Pound.....	To \$4.80	To \$6.00	To \$7.20	To \$8.40
1 Vest.....	.04	.05	.06	.07

No. 30—HAND SEWING SILK. (600 VESTS TO THE POUND)

Per Pound.....	To \$6.00	To \$12.00
1 Vest.....	.01	.02

No. 31—BUTTONHOLE TWIST. (520 VESTS TO THE POUND)

Per Pound.....	To \$5.20	To \$10.40
1 Vest.....	.01	.02

No. 32—LINEN THREAD. (1,000 VESTS TO BOX OF 48 60-YD. BALLS)

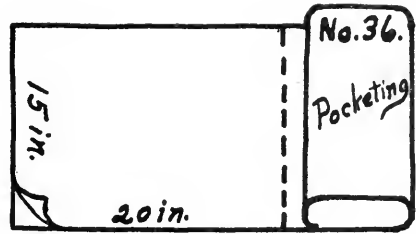
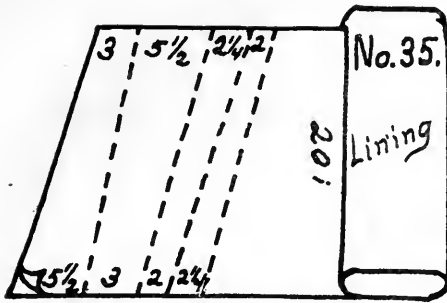
Per Box.....	To \$10.00
1 Vest.....	.01

No. 33—BASTING COTTON. (400 VESTS TO 12,000-YD. SPOOL).

Per Spool.....	To \$4.00
1 Vest.....	.01

No. 34—STAY TAPE. (560 VESTS TO 1,000-YD. SPOOL)

Per Spool.....	To \$5.60	To \$11.20
1 Vest.....	.01	.02



No. 35—LINING. (TROUSERS, WAISTBAND AND CURTAIN)

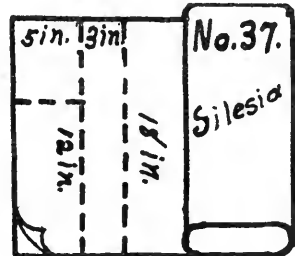
Per Yard.....	12c	13c	17c	18c	23c	24c	25c	30c	35c	40c	45c	50c	55c	60c	65c	70c	75c
Double Width																	
2 in. x 2 1/4 in. x Width..	.02	.03	.03	.04	.04	.05	.05	.06	.07	.07	.08	.09	.10	.11	.12	.13	.14
3 in. x 5 1/2 in. x Width..																	

No. 36—POCKETING. (TROUSERS)

Per Yd..	10c	11c	12c	13c	14c	15c	16c	17c	18c	19c	20c	21c	22c	23c	24c	25c	In.
Yd. In.																	
15	.05	.05	.05	.06	.06	.07	.07	.08	.08	.08	.09	.09	.10	.10	.10	.11	15
16	.05	.05	.06	.06	.07	.07	.08	.08	.08	.09	.09	.10	.10	.11	.11	.12	16
17	.05	.06	.06	.07	.07	.08	.08	.09	.09	.09	.10	.10	.11	.11	.12	.12	17
1/2 18	.05	.06	.06	.07	.07	.08	.08	.09	.09	.10	.10	.11	.11	.12	.12	.13	18
19	.06	.06	.07	.07	.08	.08	.09	.09	.10	.11	.11	.12	.12	.13	.13	.14	19
20	.06	.07	.07	.08	.08	.09	.09	.10	.10	.11	.12	.12	.13	.13	.14	.14	20
21	.06	.07	.07	.08	.09	.09	.10	.10	.11	.12	.12	.13	.13	.14	.14	.15	21
22	.07	.07	.08	.08	.09	.10	.10	.11	.11	.12	.13	.13	.14	.15	.15	.16	22
3/4 22 1/2	.07	.07	.08	.09	.09	.10	.10	.11	.12	.12	.13	.14	.14	.15	.15	.16	22 1/2
23	.07	.08	.08	.09	.09	.10	.11	.11	.12	.13	.13	.14	.15	.15	.16	.16	23
24	.07	.08	.08	.09	.10	.10	.11	.12	.12	.13	.13	.14	.15	.16	.16	.17	24
25	.07	.08	.09	.10	.10	.11	.12	.12	.13	.14	.14	.15	.16	.16	.17	.18	25

No. 37—SILESIA. (TROUSERS FLY, FLAP LNG. AND WATCH POCKET)

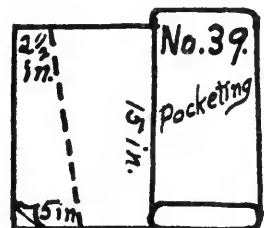
Per Yard.....	10c	15c	16c	23c	24c	25c
Double Width						
3 x 18 in.						
and	.02	.02	.03	.03	.04	.04
Single Width						
5 x 12 in.						



No. 38—HOLLAND STAY LINEN—SAME AS COAT No. 11.

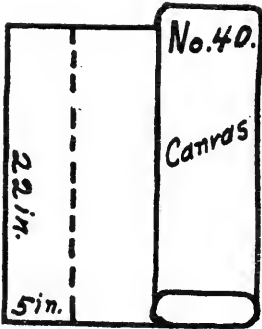
No. 39—POCKETING. (TROUSER FLY).

Per Yard.....	To 18c	To 36c
Single Width		
2 1/2 x 5 x 15 in. ....	.01	.02



No. 40—CANVAS. (TROUSERS)

Per Yd..	10c	12c	13c	14c	15c	18c	19c	21c	22c	24c	25c	In.
3.....	.01	.01	.02	.02	.02	.02	.02	.02	.02	.02	.03	3
4.....	.02	.02	.02	.02	.02	.02	.03	.03	.03	.03	.03	4
5.....	.02	.02	.02	.02	.03	.03	.03	.03	.04	.04	.04	5
6.....	.02	.02	.03	.03	.03	.03	.04	.04	.04	.04	.05	6



No. 41—SUSPENDER BUTTONS

Per Great Gross.....	\$6.50	\$8.50	\$9.00	\$10.00
Per Gross.....	.55	.71	.75	.84
1 Trouser.....	.03	.03	.04	.04

No. 42—FLY BUTTONS. (TROUSERS)

Per Great Gross.....	\$4.00	\$5.50	\$6.00	\$8.00
Per Gross.....	.34	.46	.50	.67
1 Trouser.....	.02	.02	.03	.03

No. 43—FLAP BUTTONS. (TROUSERS)

Per Gross.....	To 72c
1 Trouser.....	.01

No. 44—HOOK AND EYE. (TROUSERS)

Per 1,000.....	To \$10.00
Per 100.....	To 1.00
1 Trouser.....	.01

No. 45—MACHINE SILK. (85 TROUSERS TO THE POUND)

Per Pound.....	To \$3.40	To \$4.25	To \$4.50	To \$5.95	To \$6.80	To \$7.65	To \$8.50
1 Trouser.....	.04	.05	.06	.07	.08	.09	.10

No. 46—HAND SEWING SILK—TROUSERS. (SAME AS VEST, SEE No. 30)

No. 47—BUTTONHOLE TWIST—TROUSERS. (SAME AS VEST, SEE No. 31)

No. 48—LINEN THREAD. (500 TROUSERS TO BOX OF 48 BALLS)

Per Box.....	To \$5.00
1 Trouser.....	.01

No. 49—BASTING COTTON. (250 TROUSERS TO 12,000-YD. SPOOL)

Per Spool.....	To \$2.50
1 Trouser.....	.01

PERCENTAGE TABLE

For estimating, from cost price, necessary selling price to produce any percentage, from 1% to 99%, gross profit on the selling price.

To find the selling price of an article costing in dollars from \$1.00 to \$50.00 at a given percentage of gross profit on the selling price, first find the percentage you desire to make at the left or right margin of the table, then draw your finger across the table at a right angle, to the column at the top of which is the cost price. The amount found in this column on a straight line with the percentage is the correct selling price to produce the desired percentage of gross profit on the selling price.

See problem with solution below table.

For cents use dollars and move decimal point two places to the left.

	\$1.00	\$2.00	\$3.00	\$4.00	\$5.00	\$6.00	\$7.00	\$8.00	\$9.00	\$10.00	\$20.00	\$30.00	\$40.00	\$50.00	
1%	1.01	2.02	3.03	4.04	5.05	6.06	7.07	8.08	9.09	10.10	20.20	30.30	40.40	50.51	1%
2%	1.02	2.04	3.06	4.08	5.10	6.12	7.14	8.16	9.18	10.20	20.41	30.61	40.82	51.02	2%
3%	1.03	2.06	3.09	4.12	5.15	6.19	7.22	8.25	9.28	10.31	20.62	30.93	41.24	51.55	3%
4%	1.04	2.08	3.13	4.17	5.21	6.26	7.29	8.34	9.38	10.42	20.83	31.25	41.66	51.88	4%
5%	1.05	2.11	3.16	4.21	5.26	6.32	7.37	8.42	9.47	10.53	21.05	31.58	42.10	52.63	5%
6%	1.06	2.13	3.19	4.26	5.32	6.38	7.45	8.51	9.57	10.64	21.28	31.91	42.55	53.19	6%
7%	1.07	2.15	3.23	4.30	5.38	6.45	7.53	8.60	9.68	10.75	21.50	32.26	43.01	53.76	7%
8%	1.08	2.17	3.26	4.35	5.43	6.52	7.61	8.70	9.78	10.87	21.74	32.61	43.48	54.35	8%
9%	1.09	2.20	3.30	4.40	5.50	6.59	7.69	8.79	9.89	10.99	21.98	32.97	43.96	54.95	9%
10%	1.11	2.22	3.33	4.44	5.56	6.67	7.78	8.89	10.00	11.11	22.22	33.33	44.44	55.56	10%
11%	1.12	2.25	3.37	4.49	5.62	6.74	7.87	8.99	10.11	11.24	22.47	33.71	44.94	56.18	11%
12%	1.13	2.27	3.41	4.55	5.68	6.82	7.95	9.09	10.23	11.36	22.73	34.09	45.45	56.82	12%
13%	1.14	2.30	3.45	4.60	5.75	6.89	8.04	9.19	10.34	11.49	22.99	34.48	45.98	57.47	13%
14%	1.16	2.33	3.49	4.65	5.81	6.98	8.14	9.30	10.47	11.63	23.25	34.88	46.51	58.14	14%
15%	1.17	2.35	3.53	4.71	5.88	7.06	8.24	9.42	10.59	11.77	23.53	35.29	47.06	58.82	15%
16%	1.19	2.38	3.57	4.76	5.95	7.14	8.33	9.52	10.71	11.90	23.81	35.71	47.62	59.52	16%
17%	1.20	2.41	3.61	4.82	6.03	7.23	8.44	9.64	10.85	12.05	24.10	36.14	48.19	60.24	17%
18%	1.22	2.44	3.66	4.88	6.10	7.32	8.54	9.76	10.98	12.20	24.39	36.59	48.78	60.98	18%
19%	1.23	2.47	3.70	4.94	6.17	7.41	8.65	9.88	11.11	12.35	24.69	37.04	49.38	61.73	19%
20%	1.25	2.50	3.75	5.00	6.25	7.50	8.75	10.00	11.25	12.50	25.00	37.50	50.00	62.50	20%
21%	1.26	2.53	3.80	5.06	6.33	7.60	8.86	10.13	11.39	12.66	25.32	37.97	50.63	63.29	21%
22%	1.28	2.56	3.85	5.13	6.41	7.69	8.97	10.26	11.54	12.82	25.67	38.46	51.28	64.10	22%
23%	1.29	2.60	3.90	5.19	6.49	7.79	9.09	10.39	11.69	12.99	25.97	38.96	51.95	64.94	23%
24%	1.31	2.63	3.95	5.26	6.58	7.90	9.21	10.53	11.84	13.16	26.31	39.47	52.63	65.79	24%
25%	1.33	2.67	4.00	5.33	6.67	8.00	9.33	10.66	12.00	13.33	26.67	40.00	53.33	66.67	25%
26%	1.35	2.70	4.05	5.41	6.76	8.11	9.46	10.81	12.16	13.51	27.03	40.54	54.05	67.57	26%
27%	1.36	2.74	4.11	5.48	6.85	8.21	9.58	10.95	12.33	13.70	27.40	41.09	54.79	68.49	27%
28%	1.38	2.78	4.17	5.56	6.94	8.33	9.72	11.11	12.50	13.89	27.78	41.66	55.56	69.44	28%
29%	1.40	2.82	4.22	5.63	7.04	8.45	9.86	11.26	12.67	14.08	28.17	42.25	56.34	70.42	29%
30%	1.42	2.86	4.29	5.71	7.14	8.57	10.00	11.43	12.86	14.29	28.57	42.86	57.14	71.43	30%
31%	1.44	2.90	4.35	5.80	7.25	8.69	10.14	11.59	13.04	14.49	28.98	43.48	57.97	72.46	31%
\$1.00		\$2.00	\$3.00	\$4.00	\$5.00	\$6.00	\$7.00	\$8.00	\$9.00	\$10.00	\$20.00	\$30.00	\$40.00	\$50.00	

COST AND SELLING PRICE

32%	1.47	\$2.00	\$3.00	\$4.00	\$5.00	\$6.00	\$7.00	\$8.00	\$9.00	\$10.00	\$20.00	\$30.00	\$40.00	\$50.00
33%	1.49	2.99	4.48	5.97	7.46	8.96	10.45	11.94	13.24	14.71	29.41	44.12	58.82	73.53.....32%
34%	1.51	3.08	4.55	6.06	7.58	9.09	10.61	12.12	13.44	15.15	29.85	44.78	59.70	74.63.....33%
35%	1.53	3.03	4.62	6.15	7.69	9.23	10.77	12.30	13.64	15.38	30.30	45.48	60.61	75.76.....34%
36%	1.56	3.13	4.69	6.25	7.81	9.38	10.94	12.50	13.84	15.63	30.77	46.15	61.54	76.92.....35%
37%	1.58	3.17	4.76	6.35	7.94	9.52	11.11	12.70	14.07	15.87	31.75	46.88	62.50	78.13.....36%
38%	1.61	3.23	4.84	6.45	8.07	9.68	11.29	12.90	14.28	16.13	32.26	47.62	63.49	79.37.....37%
39%	1.63	3.28	4.92	6.56	8.20	9.83	11.47	13.11	14.52	16.39	32.90	48.39	64.52	80.65.....38%
40%	1.66	3.33	5.00	6.67	8.33	10.00	11.67	13.34	14.75	16.67	33.33	49.18	65.57	81.97.....39%
41%	1.69	3.39	5.08	6.78	8.47	10.17	11.87	13.56	15.00	16.95	33.90	50.00	66.67	83.33.....40%
42%	1.72	3.45	5.17	6.90	8.62	10.34	12.07	13.79	15.26	17.24	34.48	51.72	68.96	84.75.....41%
43%	1.75	3.51	5.26	7.02	8.77	10.52	12.28	14.03	15.52	17.54	35.09	52.63	70.18	86.21.....42%
44%	1.78	3.57	5.36	7.14	8.93	10.72	12.50	14.29	15.79	17.86	35.71	53.57	71.43	87.72.....43%
45%	1.81	3.64	5.45	7.27	9.09	10.91	12.73	14.54	16.07	18.18	36.36	54.55	72.73	89.29.....44%
46%	1.85	3.70	5.56	7.41	9.26	11.11	12.96	14.82	16.36	18.52	37.04	55.56	74.07	90.91.....45%
47%	1.88	3.77	5.66	7.55	9.43	11.32	13.21	15.10	16.67	18.87	37.74	56.60	75.47	92.59.....46%
48%	1.92	3.85	5.77	7.69	9.62	11.54	13.46	15.38	17.31	19.23	38.46	57.69	76.92	94.34.....47%
49%	1.96	3.92	5.88	7.84	9.80	11.77	13.73	15.69	17.65	19.61	39.22	58.82	78.43	96.15.....48%
50%	2.00	4.00	6.00	8.00	10.00	12.00	14.00	16.00	18.00	20.00	40.00	60.00	80.00	98.04.....49%
51%	2.04	4.08	6.12	8.16	10.20	12.25	14.29	16.33	18.37	20.41	40.82	61.22	81.63	100.00.....50%
52%	2.08	4.17	6.25	8.33	10.42	12.50	14.58	16.66	18.75	20.83	41.67	62.50	83.33	102.04.....51%
53%	2.13	4.26	6.38	8.51	10.64	12.77	14.90	17.02	19.15	21.28	42.55	63.82	85.10	104.17.....52%
54%	2.17	4.35	6.52	8.70	10.87	13.04	15.22	17.39	19.57	21.74	43.48	65.22	86.96	106.38.....53%
55%	2.22	4.44	6.67	8.89	11.11	13.33	15.55	17.78	20.00	22.22	44.44	66.67	88.89	108.70.....54%
56%	2.27	4.55	6.82	9.09	11.36	13.64	15.91	18.18	20.93	23.26	45.45	68.18	90.91	111.11.....55%
57%	2.32	4.65	6.98	9.30	11.63	13.96	16.28	18.61	20.93	23.26	46.51	69.77	93.02	113.64.....56%
58%	2.38	4.76	7.14	9.52	11.91	14.29	16.67	19.05	21.43	23.81	47.62	71.43	95.24	116.28.....57%
59%	2.44	4.88	7.32	9.76	12.20	14.63	17.07	19.51	21.95	24.39	48.78	73.17	97.56	119.05.....58%
60%	2.50	5.00	7.50	10.00	12.50	15.00	17.50	20.00	22.50	25.00	50.00	75.00	100.00	121.95.....59%
61%	2.56	5.13	7.69	10.26	12.82	15.38	17.95	20.51	23.08	25.64	51.28	76.92	102.56	125.00.....60%
62%	2.63	5.26	7.90	10.53	13.16	15.79	18.42	21.06	23.69	26.32	52.63	78.95	105.26	128.21.....61%
63%	2.70	5.41	8.11	10.81	13.51	16.22	18.92	21.62	24.33	27.03	54.05	81.08	108.11	131.58.....62%
64%	2.77	5.55	8.33	11.11	13.89	16.66	19.44	22.22	24.99	27.77	55.56	83.33	111.11	135.14.....63%
65%	2.85	5.71	8.57	11.43	14.29	17.14	20.00	22.86	25.71	28.57	57.14	85.71	114.29	138.89.....64%
66%	2.94	5.88	8.82	11.76	14.71	17.65	20.59	23.53	26.47	29.41	58.82	88.24	117.65	142.86.....65%
67%	3.03	6.06	9.09	12.12	15.15	18.18	21.21	24.24	27.27	30.30	60.61	90.91	121.21	151.52.....66%
68%	3.12	6.25	9.38	12.50	15.63	18.75	21.88	25.00	28.13	31.25	62.50	93.75	125.00	157.14.....67%
69%	3.22	6.45	9.68	12.90	16.13	19.36	22.58	25.81	29.03	32.26	64.52	96.77	129.03	162.86.....68%
70%	3.33	6.67	10.00	13.33	16.67	20.00	23.33	26.66	30.00	33.33	66.67	100.00	133.33	169.05.....69%
		\$2.00	\$3.00	\$4.00	\$5.00	\$6.00	\$7.00	\$8.00	\$9.00	\$10.00	\$20.00	\$30.00	\$40.00	\$50.00

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	\$1.00	\$2.00	\$3.00	\$4.00	\$5.00	\$6.00	\$7.00	\$8.00	\$9.00	\$10.00	\$20.00	\$30.00	\$40.00	\$50.00
71%.....	3.45	6.90	10.34	13.79	17.24	20.69	24.14	27.58	31.03	34.48	68.97	103.45	137.93	172.41.....71%
72%.....	3.57	7.14	10.71	14.28	17.86	21.43	25.00	28.57	32.14	35.71	71.43	107.14	142.86	178.57.....72%
73%.....	3.70	7.41	11.11	14.82	18.53	22.22	25.93	29.63	33.34	37.04	74.07	111.11	148.15	185.19.....73%
74%.....	3.84	7.69	11.54	15.38	19.23	23.08	26.92	30.77	34.61	38.46	76.92	115.38	153.85	192.31.....74%
75%.....	4.00	8.00	12.00	16.00	20.00	24.00	28.00	32.00	36.00	40.00	80.00	120.00	160.00	200.00.....75%
76%.....	4.16	8.33	12.50	16.67	20.83	25.00	29.17	33.34	37.50	41.67	83.33	125.00	166.67	208.33.....76%
77%.....	4.34	8.69	13.04	17.39	21.74	26.08	30.43	34.78	39.12	43.47	86.96	130.43	173.91	217.39.....77%
78%.....	4.54	9.09	13.64	18.18	22.73	27.27	31.82	36.36	40.91	45.45	90.91	136.36	181.82	227.27.....78%
79%.....	4.76	9.52	14.29	19.05	23.81	28.57	33.33	38.10	42.86	47.62	95.23	142.86	190.48	238.07.....79%
80%.....	5.00	10.00	15.00	20.00	25.00	30.00	35.00	40.00	45.00	50.00	100.00	150.00	200.00	250.00.....80%
81%.....	5.26	10.53	15.79	21.05	26.32	31.58	36.84	42.10	47.37	52.63	105.26	157.89	210.53	263.16.....81%
82%.....	5.55	11.11	16.67	22.22	27.78	33.34	38.89	44.45	50.00	55.56	111.11	166.67	222.22	277.78.....82%
83%.....	5.88	11.76	17.65	23.53	29.41	35.29	41.17	47.06	52.94	58.82	117.65	176.47	235.29	294.12.....83%
84%.....	6.25	12.50	18.75	25.00	31.25	37.50	43.75	50.00	56.25	62.50	125.00	187.50	250.00	312.50.....84%
85%.....	6.66	13.33	20.00	26.67	33.34	40.00	46.67	53.34	60.00	66.67	133.33	200.00	266.67	333.33.....85%
86%.....	7.14	14.29	21.43	28.57	35.71	42.86	50.00	57.14	64.29	71.43	142.86	214.29	285.71	357.14.....86%
87%.....	7.69	15.38	23.08	30.77	38.46	46.15	53.84	61.54	69.23	76.92	153.85	230.77	307.69	384.62.....87%
88%.....	8.33	16.67	25.00	33.33	41.67	50.00	58.33	66.67	75.00	83.33	166.67	250.00	333.33	416.67.....88%
89%.....	9.09	18.18	27.27	36.36	45.46	54.55	63.64	72.73	81.82	90.91	181.82	272.73	363.64	454.55.....89%
90%.....	10.00	20.00	30.00	40.00	50.00	60.00	70.00	80.00	90.00	100.00	200.00	300.00	400.00	500.00.....90%
91%.....	11.11	22.22	33.33	44.44	55.56	66.67	77.78	88.89	100.00	111.11	222.22	333.33	444.44	555.56.....91%
92%.....	12.50	25.00	37.50	50.00	62.50	75.00	87.50	100.00	112.50	125.00	250.00	375.00	500.00	625.00.....92%
93%.....	14.28	28.57	42.86	57.14	71.43	85.72	100.00	114.28	128.57	142.86	285.71	428.57	571.43	714.29.....93%
94%.....	16.67	33.33	50.00	66.67	83.33	100.00	116.69	133.33	150.03	166.67	333.33	500.00	666.67	833.33.....94%
95%.....	20.00	40.00	60.00	80.00	100.00	120.00	140.00	160.00	180.00	200.00	400.00	600.00	800.00	1000.00.....95%
96%.....	25.00	50.00	75.00	100.00	125.00	150.00	175.00	200.00	225.00	250.00	500.00	750.00	1000.00	1250.00.....96%
97%.....	33.33	66.67	100.00	133.32	166.67	200.00	233.31	266.67	299.97	333.33	666.67	1000.00	1333.33	1666.67.....97%
98%.....	50.00	100.00	150.00	200.00	250.00	300.00	350.00	400.00	450.00	500.00	1000.00	1500.00	2000.00	2500.00.....98%
99%.....	100.00	200.00	300.00	400.00	500.00	600.00	700.00	800.00	900.00	1000.00	2000.00	3000.00	4000.00	5000.00.....99%
	\$1.00	\$2.00	\$3.00	\$4.00	\$5.00	\$6.00	\$7.00	\$8.00	\$9.00	\$10.00	\$20.00	\$30.00	\$40.00	\$50.00

PROBLEM

What should a suit of clothes costing \$22.14 sell for to produce 35% gross profit on the selling price?

SOLUTION BY TABLE

First separate the amount, \$22.14, into amounts found at the top or bottom of the table. Thus: \$22.00 is \$20.00 and \$2.00; 14c is 10c and 4c. As cents are not given at the top or bottom of the table, use dollars for cents by moving the decimal point or period two placitoes to left.

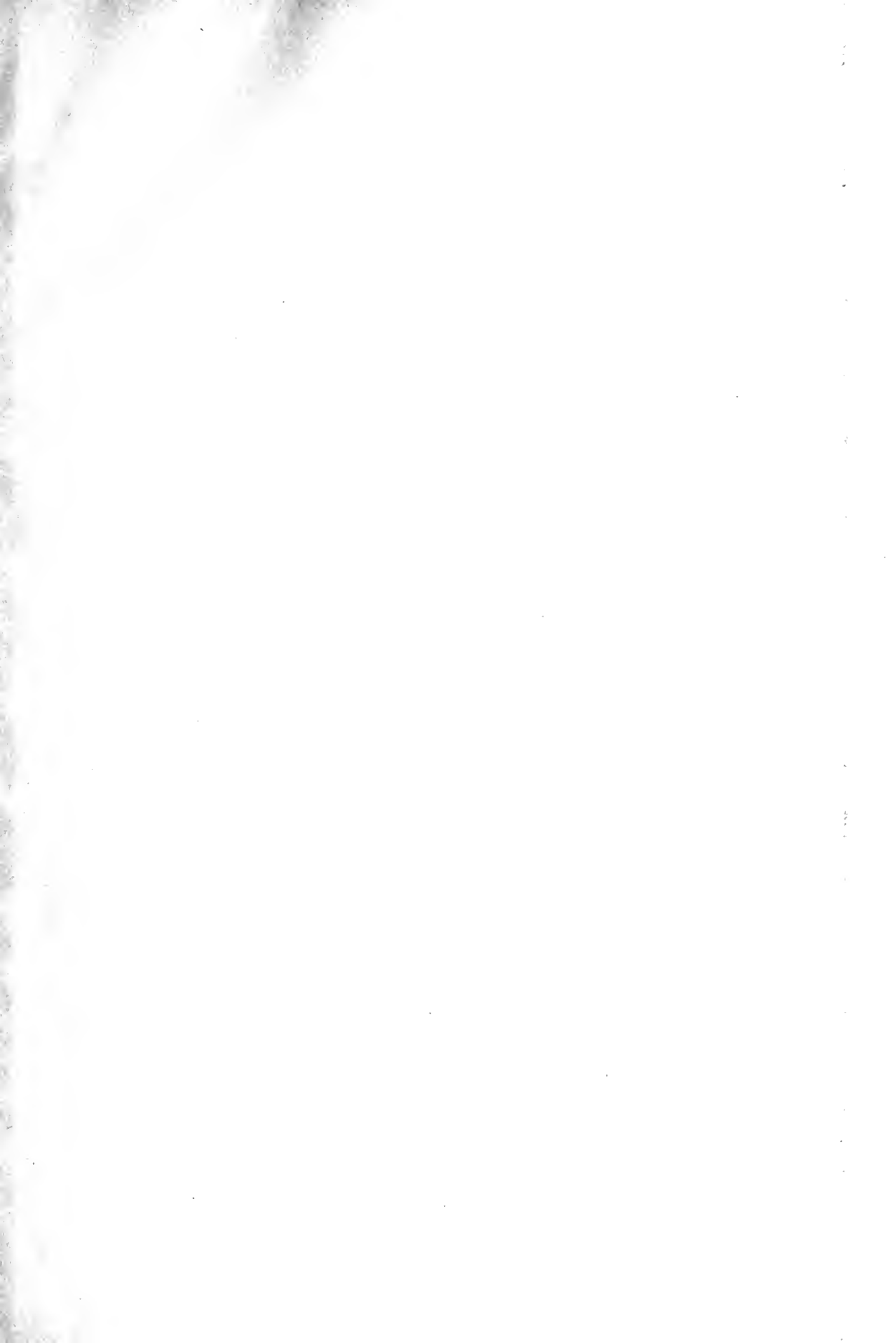
(The preceding line should read: "Move the decimal point or period two places to the left.")

Cost	Selling Price
\$20.00	Cost—At 35% (as per table) is \$30.77
2.00	Cost—At 35% (as per table) is 3.08
.10	Cost—At 35% (as per table) is .15
.04	Cost—At 35% (as per table) is .06
\$22.14	Cost—At 35% (as per table) is \$34.00

WOOLEN TABLE.


Yds.	\$1.25	1.37½	1.50	1.62½	1.75	1.87½	2.00	2.12½	2.25	2.37½	2.50	2.62½	2.75	2.87½	3.00	3.12½	Yds.
1¼	1.41	1.55	1.69	1.83	1.97	2.11	2.25	2.39	2.53	2.67	2.81	2.95	3.09	3.23	3.38	3.52	1½
1½	1.56	1.72	1.88	2.03	2.19	2.34	2.50	2.66	2.81	2.97	3.13	3.28	3.44	3.59	3.75	3.91	1½
1½	1.67	1.83	2.00	2.17	2.33	2.50	2.67	2.83	3.00	3.17	3.33	3.50	3.67	3.83	4.00	4.17	1½
1¾	1.72	1.89	2.06	2.23	2.41	2.58	2.75	2.92	3.09	3.27	3.44	3.61	3.78	3.95	4.13	4.30	1¾
1½	1.88	2.06	2.25	2.44	2.63	2.81	3.00	3.19	3.38	3.56	3.75	3.94	4.13	4.31	4.50	4.69	1½
1½	2.03	2.24	2.44	2.65	2.84	3.05	3.25	3.45	3.66	3.86	4.06	4.27	4.47	4.67	4.88	5.08	1½
1¾	2.19	2.41	2.63	2.84	3.06	3.28	3.50	3.72	3.94	4.16	4.38	4.59	4.81	5.03	5.25	5.47	1¾
1¾	2.34	2.58	2.81	3.05	3.28	3.52	3.75	3.98	4.22	4.46	4.69	4.92	5.16	5.39	5.63	5.86	1¾
2	2.50	2.75	3.00	3.25	3.50	3.75	4.09	4.25	4.50	4.75	5.00	5.25	5.50	5.75	6.00	6.25	2
2¼	2.66	2.92	3.19	3.45	3.72	3.98	4.25	4.52	4.78	5.05	5.31	5.58	5.84	6.11	6.38	6.64	2¼
2½	2.81	3.09	3.38	3.66	3.94	4.22	4.50	4.78	5.06	5.34	5.63	5.91	6.19	6.47	6.75	7.03	2½
2½	2.92	3.21	3.50	3.79	4.08	4.38	4.67	4.96	5.25	5.54	5.83	6.13	6.42	6.71	7.00	7.29	2½
2¾	2.97	3.27	3.56	3.86	4.16	4.45	4.75	5.05	5.34	5.64	5.94	6.23	6.53	6.83	7.13	7.42	2¾
2½	3.13	3.44	3.75	4.06	4.38	4.69	5.00	5.31	5.63	5.94	6.25	6.56	6.88	7.19	7.50	7.81	2½
2¾	3.28	3.61	3.94	4.27	4.59	4.92	5.25	5.58	5.91	6.23	6.56	6.89	7.22	7.55	7.88	8.20	2¾
2¾	3.44	3.78	4.13	4.47	4.81	5.16	5.50	5.84	6.19	6.53	6.88	7.22	7.56	7.91	8.25	8.59	2¾
2¾	3.59	3.95	4.31	4.68	5.03	5.40	5.75	6.11	6.47	6.84	7.19	7.55	7.91	8.27	8.63	8.98	2¾
3	3.75	4.13	4.50	4.88	5.25	5.63	6.00	6.38	6.75	7.13	7.50	7.88	8.25	8.63	9.00	9.38	3
3¼	3.91	4.30	4.69	5.08	5.47	5.86	6.25	6.64	7.03	7.42	7.81	8.21	8.59	8.99	9.38	9.77	3¼
3¼	4.06	4.47	4.88	5.28	5.69	6.09	6.50	6.91	7.31	7.72	8.13	8.53	8.94	9.34	9.75	10.16	3¼
3¼	4.17	4.58	5.00	5.42	5.82	6.25	6.67	7.08	7.50	7.92	8.33	8.75	9.17	9.58	10.00	10.42	3¼
3¾	4.22	4.64	5.06	5.49	5.91	6.33	6.75	7.17	7.59	8.02	8.44	8.86	9.28	9.70	10.13	10.55	3¾
3½	4.38	4.81	5.25	5.69	6.13	6.56	7.00	7.44	7.88	8.31	8.75	9.19	9.63	10.06	10.50	10.94	3½
3½	4.53	4.99	5.44	5.90	6.34	6.80	7.25	7.70	8.16	8.61	9.06	9.52	9.97	10.42	10.88	11.33	3½
3¾	4.69	5.16	5.63	6.09	6.56	7.03	7.50	7.97	8.44	8.91	9.38	9.84	10.31	10.78	11.25	11.72	3¾
3¾	4.84	5.33	5.81	6.30	6.78	7.27	7.75	8.24	8.72	9.21	9.69	10.17	10.66	11.14	11.63	12.11	3¾
4	5.00	5.50	6.00	6.50	7.00	7.50	8.00	8.50	9.00	9.50	10.00	10.50	11.00	11.50	12.00	12.50	4
4¼	5.16	5.67	6.19	6.70	7.22	7.73	8.25	8.76	9.28	9.79	10.31	10.83	11.34	11.86	12.38	12.89	4¼
4¼	5.31	5.84	6.38	6.91	7.44	7.97	8.50	9.03	9.56	10.09	10.63	11.16	11.69	12.22	12.75	13.28	4¼
4½	5.42	5.96	6.50	7.05	7.58	8.13	8.67	9.21	9.75	10.30	10.83	11.38	11.92	12.46	13.00	13.55	4½
4½	5.47	6.02	6.56	7.11	7.66	8.20	8.75	9.29	9.84	10.39	10.94	11.48	12.03	12.58	13.13	13.67	4½
4½	5.63	6.19	6.75	7.31	7.88	8.44	9.00	9.56	10.13	10.69	11.25	11.81	12.36	12.94	13.50	14.06	4½
4¾	5.78	6.36	6.94	7.52	8.09	8.67	9.25	9.83	10.41	10.98	11.56	12.14	12.72	13.30	13.88	14.46	4¾
4¾	5.94	6.53	7.13	7.72	8.31	8.91	9.50	10.09	10.69	11.28	11.88	12.47	13.05	13.66	14.25	14.86	4¾
4¾	6.09	6.70	7.31	7.92	8.53	9.15	9.75	10.36	10.97	11.59	12.19	12.80	13.41	14.02	14.63	15.23	4¾
5	6.25	6.88	7.50	8.13	8.75	9.38	10.00	10.63	11.25	11.88	12.50	13.13	13.75	14.38	15.00	15.63	5

Yds.	\$3.25	3.37½	3.50	3.62½	3.75	3.87½	4.00	4.12½	4.25	4.37½	4.50	4.62½	4.75	4.87½	5.00	Yds.
1½	3.66	3.80	3.94	4.08	4.22	4.36	4.50	4.64	4.78	4.92	5.06	5.20	5.34	5.48	5.63	1½
1½	4.06	4.22	4.38	4.53	4.69	4.84	5.00	5.16	5.31	5.47	5.63	5.78	5.94	6.09	6.25	1½
1½	4.33	4.50	4.67	4.83	5.00	5.17	5.33	5.50	5.67	5.83	6.00	6.17	6.33	6.50	6.67	1½
1¾	4.47	4.64	4.81	4.99	5.16	5.33	5.50	5.67	5.84	6.02	6.19	6.36	6.53	6.70	6.88	1¾
1½	4.88	5.06	5.25	5.44	5.63	5.81	6.00	6.19	6.38	6.56	6.75	6.94	7.13	7.31	7.50	1½
1¾	5.28	5.48	5.69	5.89	6.09	6.30	6.50	6.70	6.91	7.11	7.31	7.52	7.72	7.92	8.13	1¾
1¾	5.69	5.91	6.13	6.34	6.56	6.78	7.00	7.22	7.44	7.66	7.88	8.09	8.31	8.53	8.75	1¾
1¾	6.09	6.33	6.56	6.80	7.03	7.27	7.50	7.74	7.97	8.20	8.44	8.67	8.91	9.14	9.38	1¾
2	6.50	6.75	7.00	7.25	7.50	7.75	8.00	8.25	8.50	8.75	9.00	9.25	9.50	9.75	10.00	2
2¼	6.91	7.17	7.44	7.70	7.97	8.23	8.50	8.77	9.03	9.30	9.56	9.83	10.09	10.36	10.63	2¼
2¼	7.31	7.59	7.88	8.16	8.44	8.72	9.00	9.28	9.56	9.84	10.13	10.41	10.69	10.97	11.25	2¼
2½	7.58	7.88	8.17	8.46	8.75	9.04	9.33	9.63	9.92	10.21	10.50	10.79	11.08	11.38	11.67	2½
2½	7.72	8.02	8.31	8.61	8.91	9.20	9.50	9.80	10.09	10.39	10.69	10.98	11.28	11.58	11.88	2½
2¾	8.13	8.44	8.75	9.06	9.38	9.69	10.00	10.31	10.63	10.94	11.25	11.56	11.88	12.19	12.50	2¾
2¾	8.53	8.86	9.19	9.52	9.84	10.17	10.50	10.83	11.16	11.48	11.81	12.14	12.47	12.80	13.13	2¾
2¾	8.94	9.28	9.63	9.97	10.31	10.66	11.00	11.34	11.69	12.03	12.33	12.72	13.06	13.41	13.75	2¾
2¾	9.34	9.70	10.06	10.42	10.78	11.14	11.50	11.86	12.22	12.58	12.94	13.30	13.66	14.02	14.38	2¾
3	9.75	10.13	10.50	10.88	11.25	11.63	12.00	12.38	12.75	13.13	13.50	13.88	14.25	14.63	15.00	3
3¼	10.16	10.55	10.94	11.33	11.72	12.11	12.50	12.89	13.28	13.67	14.06	14.45	14.84	15.23	15.63	3¼
3¼	10.56	10.97	11.38	11.78	12.19	12.59	13.00	13.41	13.81	14.22	14.63	15.03	15.44	15.84	16.25	3¼
3½	10.83	11.25	11.67	12.08	12.50	12.92	13.33	13.75	14.17	14.58	15.00	15.42	15.83	16.25	16.67	3½
3½	10.97	11.39	11.81	12.23	12.66	13.08	13.50	13.92	14.34	14.77	15.19	15.61	16.03	16.45	16.88	3½
3½	11.38	11.81	12.25	12.69	13.13	13.56	14.00	14.44	14.88	15.31	15.75	16.19	16.63	17.06	17.50	3½
3¾	11.78	12.23	12.69	13.14	13.59	14.05	14.50	14.95	15.41	15.86	16.31	16.77	17.22	17.67	18.13	3¾
3¾	12.19	12.66	13.13	13.59	14.06	14.53	15.00	15.47	15.94	16.41	16.88	17.34	17.81	18.28	18.75	3¾
3¾	12.59	13.08	13.56	14.05	14.53	15.02	15.50	15.98	16.47	16.95	17.44	17.92	18.41	18.89	19.38	3¾
4	13.00	13.50	14.00	14.50	15.00	15.50	16.00	16.50	17.00	17.50	18.00	18.50	19.00	19.50	20.00	4
4¼	13.41	13.92	14.44	14.95	15.47	15.98	16.50	17.02	17.53	18.05	18.56	19.08	19.59	20.11	20.63	4¼
4¼	13.81	14.34	14.88	15.41	15.94	16.47	17.00	17.58	18.06	18.59	19.13	19.66	20.19	20.72	21.25	4¼
4½	14.08	14.63	15.17	15.71	16.25	16.80	17.33	17.88	18.42	18.96	19.50	20.05	20.58	21.13	21.67	4½
4½	14.22	14.77	15.31	15.86	16.41	16.95	17.50	18.05	18.59	19.14	19.69	20.23	20.78	21.33	21.88	4½
4½	14.63	15.19	15.75	16.31	16.88	17.44	18.00	18.56	19.13	19.69	20.25	20.81	21.38	21.94	22.50	4½
4¾	15.03	15.61	16.19	16.77	17.34	17.92	18.50	19.08	19.66	20.23	20.81	21.39	21.97	22.55	23.13	4¾
4¾	15.44	16.03	16.63	17.22	17.81	18.41	19.00	19.59	20.19	20.78	21.38	21.97	22.56	23.16	23.75	4¾
4¾	15.84	16.46	17.06	17.67	18.28	18.89	19.50	20.11	20.72	21.33	21.94	22.55	23.16	23.77	24.38	4¾
5	16.25	16.88	17.50	18.13	18.75	19.38	20.00	20.63	21.25	21.88	22.50	23.13	23.75	24.38	25.00	5



§ 5.12 2

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